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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE AND NARCOTICS
ITANAGAR

Notification No. 05/2024-StateTax (Rate)

The 8th October, 2024

No. T-E-18012/6/2022.—In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise and Narcotics No. 1/2017-State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 181, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide No. GST/24/2017, dated the 28th June, 2017, namely:-

In the said notification,-

(a) After Schedule I-2.5%, in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely: -

"(233) Trastuzumab Deruxtecan

(234) Osimertinib

(235) Durvalumab";

(b) in Schedule II - 6%, after Sl. No. 32B and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

"32C	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un- cooked snack pellets, by whatever name called, manufactured through process of extrusion)";

(c) in Schedule III-9%,-

(i) against Sl. No. 16, in column (3), for the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion", the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted" shall be substituted;

(ii) for Sl. No. 435A and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

"435A	9401 (other than 9401 1000 or 94012000)	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles";

(d) in Schedule IV-14%, after Sl. No. 210 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

"210A	94012000	Seats of a kind used for motor vehicles".

2. This notification shall come into force on the 10th day of October , 2024.

Y. W. Ringu, IAS
Commissioner (Finance, Tax, Excise & Narcotics),
Government of Arunachal Pradesh,
Itanagar.

Note: - The principal notification No.1/2017-State Tax (Rate), dated the 28th June, 2017, was published in the Gazette of Arunachal Pradesh, Extraordinary, No. 181, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide No. GST/24/2017, dated the 28th June, 2017, and was last amended vide notification No. 2/2024-State Tax (Rate), dated the 12th July, 2024, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 195, Vol. XXXII, Naharlagun, Friday, June 6, 2025 vide number T-E-18012/6/2022, dated the 12th July, 2024.

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